

# **SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT**

## **COVER PAGE**

**District Name:** \_\_\_\_\_

SCO Reporting Year: **20**\_\_\_\_\_

ID Number: \_\_\_\_\_

Fiscal Year Ended: \_\_\_\_\_ (MM/DD/YY)

**Certification:**

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

**Mailing Address:**

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
P. O. Box 942850  
Sacramento, CA 94250

**Express Mailing Address:**

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report

### Comments for the Special District Report

Fiscal Year: 20\_\_

Comment

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report

### General Information

Fiscal Year 20\_\_\_\_

#### Mailing Address

Street 1  ☐ Is Address Changed?  
Street 2   
City  State  Zip   
Email

#### Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

#### Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

#### Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

#### Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Non-Enterprise Activity

### Revenues, Expenditures, Sources and Uses

Fiscal Year	20__	General and Special Revenue Funds  A	Debt Service Funds  B	Capital Projects Funds  C
Non-Enterprise Activity				
<b>Taxes and Assessments</b>				
Current Secured and Unsecured (1%)				
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
<b>Licenses, Permits, and Franchises</b>				
<b>Fines, Forfeits, and Penalties</b>				
<b>Revenue From Use of Money and Property</b>				
Interest Income				
Rents, Concessions and Royalties				
<b>Federal</b>				
Aid for Construction				
Other Federal				
<b>State</b>				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
<b>Other Governmental Agencies</b>				
Redevelopment Pass-Through				
Other				
<b>Charges for Current Services</b>				
<b>Contributions From Property Owners</b>				
<b>Self Insurance Only</b>				
Member Contributions				
Claim Adjustments				
<b>Other Revenues</b>				
<b>Total Revenues</b>				
<b>Expenditures</b>				
<b>Salaries and Wages</b>				
<b>Employee Benefits</b>				
<b>Services and Supplies</b>				
<b>Self Insurance Only - Claims Paid</b>				

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Non-Enterprise Activity

### Revenues, Expenditures, Sources and Uses

Fiscal Year	20__	General and Special Revenue Funds  A	Debt Service Funds  B	Capital Projects Funds  C
<b>Contributions to Outside Agencies</b>				
<b>Debt Service</b>				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
<b>Fixed Assets</b>				
<b>Other Expenditures</b>				
<b>Total Expenditures</b>				
<b>Revenues Over (Under) Expenditures</b>				
<b>Financing Sources and Uses</b>				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
<b>Total Other Financing Sources (Uses)</b>				
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>				
<b>Fund Equity, Beginning of Period</b>				
Prior Period Adjustments				
Residual Equity Transfers				
Other				
<b>Fund Equity, End of Period</b>				

District Name: \_\_\_\_\_

**Special Districts Financial Transactions Report - Airport Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

Fiscal Year \_\_\_\_\_

**Operating Revenues**

Landing Fees

Aircraft Storage Fees

Fuel Flowage Fees

Concessions

Rents and Leases

Sales and Services

Other Operating Revenues

**Total Operating Revenues**

**Operating Expenses**

Administration

**Maintenance and Operation**

Landing Areas

Terminal Buildings and Areas

Other Buildings and Areas

General Shop and Equipment

Cost of Sales and Services

Depreciation and Amortization

Other Operating Expenses

**Total Operating Expenses**

**Operating Income (Loss)**

**Non-Operating Revenues**

Interest Income

Rents, Leases and Franchises

**Taxes and Assessments**

Current Secured and Unsecured (1%)

Voter Approved Taxes

Property Assessments

Special Assessments

Prior Year Taxes and Assessments

Penalties and Cost on Delinquent Taxes and Assessments

**Federal**

Aid for Construction

Other Federal

**State**

Aid for Construction

State Water Project

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Airport Enterprise

### Revenues, Expenses and Changes in Fund Equity

Fiscal Year \_\_\_\_\_

Homeowners Property Tax Relief

Timber Yield

State Other and In-Lieu Taxes

**Other Governmental Agencies**

Redevelopment Pass-Through

Other

Other Non-Operating Revenues

**Total Non-Operating Revenues**

**Non-Operating Expenses**

Interest on Long-Term Debt

Other Interest

Other Non-Operating Expenses

**Total Non-Operating Expenses**

**Non-Operating Income (Loss)**

**Income (Loss) Before Operating Transfers**

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District)

**Net Income (Loss)**

**Fund Equity, Beginning of Period**

**Contributed Capital**

Federal

State

Other Governmental Agencies

Non-Governmental Agencies

Prior Period Adjustments

Residual Equity Transfers

Other

**Fund Equity, End of Period**

District Name: \_\_\_\_\_

**Special Districts Financial Transactions Report - Electric Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

Fiscal Year 20\_\_\_\_

**Operating Revenues**

**Sales of Electric Energy**

Residential

Business and Industrial

Rural

Sales to Public Authorities

Sales for Resale

Interdepartmental

Other Sales

**Other Electric Revenues**

Servicing of Customer Installations

Service Type Assessments

Other

**Total Operating Revenues**

**Operating Expenses**

**Production**

Power Generation

Purchased Power

Other Production Expenses

**Other Operating Expenses**

Transmission

Distribution

Customer Accounts

Administration and General

Depreciation and Amortization

Other Operating Expenses

**Total Operating Expenses**

**Operating Income (Loss)**

**Non-Operating Revenues**

Interest Income

Rents, Leases and Franchises

**Taxes and Assessments**

Current Secured and Unsecured (1%)

Voter Approved Taxes

Property Assessments

Special Assessments

Prior Year Taxes and Assessments

Penalties and Cost on Delinquent Taxes and Assessments



District Name: \_\_\_\_\_

**Special Districts Financial Transactions Report - Electric Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

Fiscal Year 20\_\_

**Federal**

Aid for Construction

Other Federal

**State**

Aid for Construction

State Water Project

Homeowners Property Tax Relief

Timber Yield

State Other and In-Lieu Taxes

**Other Governmental Agencies**

Redevelopment Pass-Through

Other

Other Non-Operating Revenues

**Total Non-Operating Revenues**

**Non-Operating Expenses**

Interest on Long-Term Debt

Other Interest

Other Non-Operating Expenses

**Total Non-Operating Expenses**

**Non-Operating Income (Loss)**

**Income (Loss) Before Operating Transfers**

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District)

**Net Income (Loss)**

**Fund Equity, Beginning of Period**

**Contributed Capital**

Federal

State

Other Governmental Agencies

Non-Governmental Agencies

Prior Period Adjustments

Residual Equity Transfers

Other

**Fund Equity, End of Period**

District Name: \_\_\_\_\_

**Special Districts Financial Transactions Report - Harbor and Port Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

Fiscal Year \_\_\_\_\_

**Operating Revenues**

**Marine**

Dockage	
Wharfage	
Storage, Demurrage and Space Rental	
Loading and Unloading	
Service Charges - Bulkloader	
Service Charges - Cargo	
Stevedoring	
Other Sales and Services	

**Harbor**

Slip Rentals	
Launching Charges	
Fuel Sales	
Rents and Concessions	
Other Sales and Services	

**Total Operating Revenues**

--

**Operating Expenses**

Operating and Security	
Maintenance	
Administration and General	
Depreciation and Amortization	
Other Operating Expenses	

**Total Operating Expenses**

--

**Operating Income (Loss)**

--

**Non-Operating Revenues**

Interest Income	
Rents, Leases and Franchises	

**Taxes and Assessments**

Current Secured and Unsecured (1%)	
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	

District Name: \_\_\_\_\_

**Special Districts Financial Transactions Report - Harbor and Port Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

Fiscal Year 20\_\_\_\_

**Federal**

Aid for Construction

Other Federal

**State**

Aid for Construction

State Water Project

Homeowners Property Tax Relief

Timber Yield

State Other and In-Lieu Taxes

**Other Governmental Agencies**

Redevelopment Pass-Through

Other

Other Non-Operating Revenues

**Total Non-Operating Revenues**

**Non-Operating Expenses**

Interest on Long-Term Debt

Other Interest

Other Non-Operating Expenses

**Total Non-Operating Expenses**

**Non-Operating Income (Loss)**

**Income (Loss) Before Operating Transfers**

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District)

**Net Income (Loss)**

**Fund Equity, Beginning of Period**

**Contributed Capital**

Federal

State

Other Governmental Agencies

Non-Governmental Agencies

Prior Year Adjustments

Residual Equity Transfers

Other

**Fund Equity, End of Period**

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Hospital Enterprise

### Revenues, Expenses and Changes in Fund Equity

Fiscal Year

20 \_\_\_\_\_

#### Operating Revenues

Daily Hospital Services

Ambulatory Services

Ancillary Services

#### Gross Patient Revenue

#### Deductions From Revenue

Provisions for Bad Debts

Medicare Contractual Adjustments

Medi-Cal Contractual Adjustments

Other Contractual Adjustments

Charity Discounts

Restricted Donations and Subsidies for Indigent Care

Other Deductions

#### Total Deductions From Revenue

#### Capitation Premium Revenue

Medicare Capitation Premium Revenue

Medi-Cal Capitation Premium Revenue

Other Capitation Premium Revenue

#### Total Capitation Premium Revenue

#### Net Patient Revenues

Other Operating Revenues

#### Total Operating Revenues

#### Operating Expenses

Daily Hospital Services

Ambulatory Services

Ancillary Services

Research Services

Education Costs

General Services

Fiscal Services

Administrative Services

Unassigned Costs

Purchased Inpatient Services

Purchased Outpatient Services

#### Total Operating Expenses

#### Operating Income (Loss)

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Hospital Enterprise

### Revenues, Expenses and Changes in Fund Equity

Fiscal Year

20

#### Non-Operating Revenues

Gains on Sale of Hospital Property  
Maintenance of Restricted Funds Revenue  
Unrestricted Contributions  
Donated Services  
Income, Gains and Losses from Unrestricted Investments  
Unrestricted Income from Endowment Funds  
Unrestricted Income from Other Restricted Funds  
Term Endowment Funds Becoming Unrestricted  
Transfers from Restricted Funds for Non-Operating Expenses  
Physicians Offices and Other Rental Revenue  
Medical Office Building Revenue  
Child Care Services Revenue (Non-Employees)  
Family Housing Revenue  
Retail Operations Revenue


#### Taxes and Assessments

Current Secured and Unsecured (1%)  
Voter Approved Taxes  
Property Assessments  
Special Assessments  
Prior Year Taxes and Assessments  
Penalties and Cost on Delinquent Taxes and Assessments


#### Federal

Aid for Construction  
Other Federal


#### State

Aid for Construction  
State Water Project  
Homeowners Property Tax Relief  
Timber Yield  
State Other and In-Lieu Taxes


#### Other Governmental Agencies

Redevelopment Pass-Through  
Other  
Other Non-Operating Revenues


**Total Non-Operating Revenues**

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District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Hospital Enterprise

### Revenues, Expenses and Changes in Fund Equity

Fiscal Year 20

#### Non-Operating Expenses

Losses on Sale of Hospital Property

Maintenance of Restricted Funds Expenses

Physicians Office and Other Rental Expense

Medical Office Building Expense

Child Care Services Expense (Non-Employees)

Family Housing Expense

Retail Operations Expense

Other Non-Operating Expenses

#### Total Non-Operating Expenses

#### Non-Operating Income (Loss)

Extraordinary Items

#### Net Income (Loss)

#### Fund Equity, Beginning of Period

#### Contributed Capital

Federal

State

Other Governmental Agencies

Non-Governmental Agencies

Prior Period Adjustments

Residual Equity Transfers

Other

#### Fund Equity, End of Period

District Name: \_\_\_\_\_

**Special Districts Financial Transactions Report - Waste Disposal Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

Fiscal Year 20\_\_\_\_

**Operating Revenues**

Service Charges

Permit and Inspection Fees

Connection Fees

Standby and Availability Charges

Service Type Assessments

Other Services

Sales

**Total Operating Revenues**

**Operating Expenses**

Sewage Collection

Sewage Treatment

Sewage Disposal

Solid Waste Disposal

Administration and General

Depreciation and Amortization

Other Operating Expenses

**Total Operating Expenses**

**Operating Income (Loss)**

**Non-Operating Revenues**

Interest Income

Rents, Leases and Franchises

**Taxes and Assessments**

Current Secured and Unsecured (1%)

Voter Approved Taxes

Property Assessments

Special Assessments

Prior Year Taxes and Assessments

Penalties and Cost on Delinquent Taxes and Assessments

**Federal**

Aid for Construction

Other Federal

**State**

Aid for Construction

State Water Project

Homeowners Property Tax Relief

Timber Yield

District Name: \_\_\_\_\_

Fiscal Year \_\_\_\_\_

State Other and In-Lieu Taxes

**Other Governmental Agencies**

Redevelopment Pass-Through

Other

Other Non-Operating Revenues

**Total Non-Operating Revenues**

**Non-Operating Expenses**

Interest on Long-Term Debt

Other Interest

Other Non-Operating Expenses

**Total Non-Operating Expenses**

**Non-Operating Income (Loss)**

**Income (Loss) Before Operating Transfers**

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District)

**Net Income (Loss)**

**Fund Equity, Beginning of Period**

**Contributed Capital**

Federal

State

Other Governmental Agencies

Non-Governmental Agencies

Prior Period Adjustments

Residual Equity Transfers

Other

**Fund Equity, End of Period**



District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Water Enterprise

### Revenues, Expenses and Changes in Fund Equity

Fiscal Year

#### Operating Revenues

##### Water Sales

Residential

Business

Industrial

Irrigation

Sales for Resale

Interdepartmental

All Other Sales

##### Water Services

Fire Prevention

Ground Water Replenishment

Standby or Availability Charges

Service Type Assessments

All Other

##### Total Operating Revenues

#### Operating Expenses

##### Source of Supply W

ater Purchases

Ground Water Replenishment

Other

##### Other Operating Expenses

Pumping

Water Treatment

Administration and General

Customer Accounts

Transmission and Distribution

Depreciation and Amortization

Other

##### Total Operating Expenses

##### Operating Income (Loss)

#### Non-Operating Revenues

Interest Income

Rents, Leases and Franchises

##### Taxes and Assessments

Current Secured and Unsecured (1%)

Voter Approved Taxes

Property Assessments

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Water Enterprise

### Revenues, Expenses and Changes in Fund Equity

Fiscal Year

Special Assessments

Prior Year Taxes and Assessments

Penalties and Cost on Delinquent Taxes and Assessments

#### Federal

Aid for Construction

Other Federal

#### State

Aid for Construction

State Water Project

Homeowners Property Tax Relief

Timber Yield

State Other and In-Lieu Taxes

#### Other Governmental Agencies

Redevelopment Pass-Through

Other

Other Non-Operating Revenues

#### Total Non-Operating Revenues

#### Non-Operating Expenses

Interest on Long-Term Debt

Other Interest

Other Non-Operating Expenses

#### Total Non-Operating Expenses

#### Non-Operating Income (Loss)

#### Income (Loss) Before Operating Transfers

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District)

#### Net Income (Loss)

#### Fund Equity, Beginning of Period

#### Contributed Capital

Federal

State

Other Governmental Agencies

Non-Governmental Agencies

Prior Period Adjustments

Residual Equity Transfers

Other

#### Fund Equity, End of Period

District Name: \_\_\_\_\_

**Consolidation of Fund Equities and Transfers**

**Consolidation of Fund Equities and Transfers**

Fiscal Year 20\_\_\_\_

General and  
Special Revenue  
Funds

Debt Service  
Funds

Capital Projects  
Funds

Enterprise Funds

**Consolidation of Fund Equities**

**Non-Enterprise Activities**

--	--	--

**Enterprise Fund Equities**

Airport

--

Electric

--

Harbor and Port

--

Hospital

--

Waste Disposal

--

Water

--

**Total Ending Fund Equities**

--	--	--	--

Transfers In

Transfers Out

Net

A

B

C

**Consolidation of Transfers In and Transfer Out**

General and Special Revenue Funds

--	--

Debt Service Funds

--	--

Capital Projects Funds

--	--

**Enterprise Activities**

Airport

--	--

Electric

--	--

Harbor and Port

--	--

Waste Disposal

--	--

Water

--	--

**Total**

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District Name: \_\_\_\_\_

Appropriations Limit Information

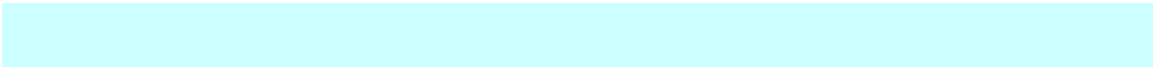
Appropriations Limit Information

Fiscal Year 20\_\_

Appropriations Limit

Total Annual Appropriations Subject to the Limit

Revenues received (Exceed) Under Appropriation Limit



District Name: \_\_\_\_\_

**Special Districts Financial Transactions Report - Long-Term Debt**

**General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other**

Fiscal Year 20\_\_\_\_

District-wide or Improvement District/Zone	
Improvement/Zone (If Applicable)	
Type of Debt	
Activity	
Purpose of Issue	
Nature of Revenue Pledged	
Percent of Pledge	
Year of Authorization	
Principal Amount Authorized	
Principal Amount Issued	
Beginning Maturity Date	
Ending Maturity Date	
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	
Principal Amount Defeased During Fiscal Year	
<b>Principal Amount Unmatured, End of Fiscal Year</b>	
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

District Name:

**Special Districts Financial Transactions Report - Long-Term Debt**

**Special Assessment, Mello-Roos and Mark-Roos**

Fiscal Year 20\_\_

Type of Debt	
Activity	
Purpose of Debt	
Nature of Revenue Pledged	
Percent of Pledge	
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	
<b>Principal Amount Unmatured, End of Fiscal Year</b>	
Principal Matured and Unpaid, End of Fiscal Year	
Interest Matured and Unpaid, End of Fiscal Year	
Delinquent Assessments Due for Principal, End of Fiscal Year	
Delinquent Assessments Due for Interest, End of Fiscal Year	

**District Name:** \_\_\_\_\_

## Special Districts Financial Transactions Report - Long-Term Debt

### Construction Financed by the United States and/or the State of California

<b>Fiscal Year</b>	20
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Type of Debt

## Activity

### Purpose of Debt

Maximum Repayment, Beginning of Fiscal Year

Adjustments - Increase (Decrease)

**Maximum Repayment, End of Fiscal Year**

Amount Received to Date

Amount Expended to Date on Behalf of District

Principal Amount Unmatured, Beginning of Fiscal Year

Adjustments - Increase (Decrease)

Principal Amount Received During Fiscal Year

Principal Amount Matured During Fiscal Year

Principal Amount Unmatured, End of Fiscal Year

Principal Amount Delinquent

Interest Amount Delinquent

Interest Amount Accrued

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Long-Term Debt

### Time Warrants

Fiscal Year 20\_\_\_\_

Activity

Purpose of Debt

**Principal Amount Unmatured, Beginning of Fiscal Year**

Adjustments - Increase (Decrease)

Principal Amount Acquired During Fiscal Year

Principal Amount Matured During Fiscal Year

**Principal Amount Unmatured, End of Fiscal Year**

Principal Amount in Default

Interest in Default

Principal Amount Due Not Presented

Interest Amount Due Not Presented

Interest Paid During Fiscal Year

Principal and Interest Due During Next Fiscal Year



District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Lease Obligations

### Lease Obligations

Fiscal Year 20\_\_\_\_

Activity

Purpose of Lease

Original Term of Lease - Number of Years

Type of Lease

Name of Lessor

**Total Principal and Interest Unmatured, Beginning of Fiscal Year**

Principal Payment During Fiscal Year

Interest Payment During the Fiscal Year

Adjustments - Increase (Decrease)

**Total Principal and Interest Unmatured, End of Fiscal Year**

Total Unmatured Principal (Only) End of Fiscal Year

District Name: \_\_\_\_\_

Special Districts Financial Transactions Report- Consolidated Balance Sheet

Fiscal Year	20__	Assets					General Long-Term Debt	Total Memorandum Only
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets		
Assets								
Cash and Cash Equivalents								
Taxes Receivable								
Interest Receivable								
Accounts Receivable				1				
Loans, Notes, and Contracts Receivable								
Due from Other Funds								
Inventory of Materials and Supplies								
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges							T	
Investments								
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets								
Fixed Assets								
Land								
Buildings and Improvements								
Equipment								
Construction in Progress								
Total Fixed Assets								
Accumulated Depreciation								
Net Fixed Assets								
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets								

District Name: \_\_\_\_\_

## Special Districts Financial Transactions Report - Consolidated Balance Sheet

## Liabilities and Equity

Fiscal Year	20__	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Liabilities and Equity</b>								
Accounts/Warrants Payable								
Loans and Notes Payable								
Interest Payable - Matured/Accrued								
Other Current Liabilities								
Compensated Absences Payable								
Due to Other Governments								
Due to Other Funds								
<b>Long-Term Debt</b>								
General Obligation Bonds								
Revenue Bonds								
Certificates of Participation								
Special Assessment								
Federal								
State								
Time Warrants								
Other Long-Term Indebtedness								
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue								
All Other Non-Current Liabilities								
<b>Total Liabilities</b>								
<b>Fund Equity</b>								
Contributed Capital								
Investments in General Fixed Assets								
<b>Retained Earnings</b>								
Reserved								
Unreserved								
<b>Fund Balances</b>								
Reserved								
Unreserved Designated								
Unreserved Undesignated								
<b>Total Fund Equity</b>								
<b>Total Liabilities and Fund Equity</b>								